

## Survey of Local Government Finances

2005

## Utah Municipalities

Fiscal Year Ended June 30, 2005

FY 2005	Entity Name: NORTH OGDEN CITY 505 EAST 2600 NORTH NORTH OGDEN UT 84414		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
<b>PART I</b>	<b>TAX REVENUES</b>		Amount		Amount
	<b>Property Taxes</b>				
	1.1 Property taxes - (All property taxes not separately listed below.)	T01	1,159,701	T01	
	1.2 Property Taxes - Debt Service	T01		T01	
	1.3 Property Taxes - RDA Increment	T01	260,640	T01	
	1.4 Property Taxes - Library	T01		T01	
	1.5 Property Taxes - Delinquent	T01	36,712	T01	
	2 Fee in lieu	T01	245,687	T01	
	<b>Local Sales Taxes</b>				
	3.1 General sales tax - Local option	T09	1,414,811	T09	
	3.2 Highway improvement sales tax	T19		T19	
	3.3 Resort community sales tax	T19		T19	
	3.4 Resort plus sales tax	T19		T19	
	3.5 Energy sales and use tax	T19		T19	
	3.6 Transient room tax	T19		T19	
	3.7 Public transit sales tax (UC 59-12-501)	T19		T19	
	3.8 Other - specify	T19		T19	
	<b>Franchise Tax</b>				
	4.1 Telephone franchise tax	T15	239,073	T15	
	4.2 Cable TV franchise tax	T15	67,921	T15	
	4.3 Water franchise tax	T15		T15	
	4.4 Sewer franchise tax	T15		T15	
	4.5 Other - Specify Questar, Utah Power	T15	513,001	T15	
	<b>Licenses, Fees and Permits</b>				
	5.1 Business license fees	T99	32,404	T99	
	5.2 Building permit fees	T99	185,937	T99	
	5.3 Other licenses, permits & taxes - Specify	T99	17,253	T99	
<b>PART II</b>	<b>REVENUES - Other than tax and intergovernmental revenues</b>				
	<b>Utility Sales Revenue / User Fees</b>				
	1.1 Water supply system	A91		A91	949,892
	1.2 Electric power system	A92		A92	
	1.3 Gas supply system	A93		A93	
	1.4 Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
	2.1 Sewer charges	A80		A80	537,178
	2.2 Storm drainage	A80		A80	253,837

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2005

## Utah Municipalities

Fiscal Year Ended June 30, 2005

			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount
	2.3	Garbage collection / street cleaning	A81	A81	614,863
	3.1	Parks and recreation charges	A61	A61	
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01	A01	
	3.3	Parking facilities, lots & meters	A60	A60	
	3.4	Hospital charges received	A36	A36	
	3.5	Cemeteries	A03	A03	
	3.6	Municipal housing rental projects (gross)	A50	A50	
	3.7	Special police services	A89	A89	
	4.1	Impact fees	A89	A89	
	4.2	Connection fees	A89	A89	48,984
	4.3	Plan check fees	A89	A89	
	4.4	Zoning & subdivision fees	A89	A89	
	4.5	Sale of maps & publications	A89	A89	
	5	Other miscellaneous fees	A89	A89	67,395
	<b>Special Assessments</b>				
	6.1	Street cuts and public improvements	U01	U01	
	6.2	Sidewalk & curb repairs	U01	U01	
	6.3	Street lighting charges - Lighting districts	U01	U01	
	6.4	Other special improvement & service	U01	U01	
	<b>Fines and Forfeitures (Circuit Court)</b>				
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	U99	
	7.2	Parking ticket revenue	U99	U99	
	<b>Fines (Justice Court)</b>				
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	U99	
	8.2	Parking ticket revenue	U99	U99	
	<b>Interest, Rents and Royalties</b>				
	9	Interest earnings	U20	U20	
	10	Rents and royalties	U40	U40	
	<b>Miscellaneous</b>				
	11	Other miscellaneous revenue - Specify	U99	U99	10,755
		Sale of equipment, Donations, Miscellaneous			
	12	Proceeds from bond issues	NR	NR	
	13	Receipts from sale of real property	U11	U11	



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**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
3.7 Parks and recreation programs (not addressed below)	E61	F61	G61	E61	F61	G61		
3.8 Cultural & community events	E61	F61	G61	E61	F61	G61		
3.9 Golf courses	E61	F61	G61	E61	F61	G61		
3.10 Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61		
3.11 Cemeteries	E03	F03	G03	E03	F03	G03		
3.12 Libraries	E02	F02	G02	E02	F02	G02		
<b>Transportation</b>								
4.1 Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44		
4.2 Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44		
4.3 Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44		
4.4 Street lighting	E44	F44	G44	E44	F44	G44		
4.5 Engineering	E01	F01	G01	E01	F01	G01		
4.6 Municipal airports	E01	F01	G01	E01	F01	G01		
4.7 Parking facilities	E61	F61	G61	E61	F61	G61		
<b>Health</b>								
5.1 Own hospitals	E36	F36	G36	E36	F36	G36		
5.2 Other hospitals	E38	F38	G38	E38	F38	G38		
5.3 Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
<b>Interest on Debt</b>								
6.1 Interest on debt - Water supply system	191			191				
6.2 Interest on debt - Electric power system	192			192				
6.3 Interest on debt - Gas supply system	193			193				
6.4 Interest on debt - Transit or bus system	194			194				
6.5 Interest on debt - All other interest	189			189				
	145,073							
<b>Utilities</b>								
7.1 Water supply system	E91	F91	G91	E91	F91	G91		
7.2 Electric power system	E92	F92	G92	E92	F92	G92		
7.3 Gas supply system	E93	F93	G93	E93	F93	G93		
7.4 Transit or bus system	E94	F94	G94	E94	F94	G94		
<b>All Other Expenditures</b>								
8.1 All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89		
				1,064,184				

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify MBA Sundry	E89 (a) 150	F89 (b)	G89 (c)	E89 (d)	F89 (e)	G89 (f)
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>							
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Fire	L24 Paid to State	M24 Paid to Other Governments		L24 Paid to State	M24 Paid to Other Governments	
2	Highways	L44	M44		L44	M44	
3	Police	L62	M62		L62	M62	
4	Sanitation	L81	M81		L81	M81	
5	Recreation	L81	M61		L81	M61	
6	Judicial and legal	L25	M25		L25	M25	
7	All other	L89	M89		L89	M89	
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00 Amount			Z00 Amount		
		2,498,523			751,092		
<b>PART VII INDEBTEDNESS</b>							
		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Long-term Outstanding Debt</b>							
1.1	Water supply system	19A	29A	39A	44A	41A	
1.2	Electric supply system	19B	29B	39B	44B	41B	
1.3	Sewer system	19X	29X	39X	44X	41X	
1.4	Gas supply system	19C	29C	39C	44C	41C	
1.5	Transit system	19D	29D	39D	44D	41D	
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T		

PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					Detail of long-term debt outstanding	
INDEBTEDNESS (cont.)								
	Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)		Revenue and nonguaranteed bonds	Guaranteed bonds
Long-term Outstanding Debt	(a)	0	(b) 4,040,000	(c) 160,000	(d) 3,880,000	(e) 3,880,000	(f)	
1.7 All other purposes	19X	29X	29X		44X	41X		
	Outstanding balance at beginning of fiscal year		Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year			
Other Long-term Obligations	(a)		(b)	(c)	(d)			
2.1 Capital lease purchase agreements				G89				
2.2 Accrued leave liability (sick leave and vacation)					45,811			
	Outstanding balance at beginning of fiscal year		Balance at end of fiscal year					
Short-term (interest bearing) Debt	61V	64V						
3 Total short-term debt	(a)		(b)	(c)				
	Reserves held for redemption of long-term debt		Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds				
	W01	W31	W61					
	Cash and investments held at end of fiscal year	145,648	795,115	6,325,276				
PART IX	RATES	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS			
1.	Energy Sales & Use Tax Rate	6%						
2.	Cable TV Franchise Tax Rate	5%						
3.	Telephone Franchise Tax Rate	4%						

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Fiscal Year Ended June 30, 2005

2005

Remarks:

<b>PART X</b> <b>Data supplied by:</b>		<b>Include with audit report submitted to:</b>	
Name (Please print) Debbie Cardenas		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114	
Title		If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114	
Date 1/13/2006	Finance Director Telephone 801-737-2201	Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov	
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